

## Message Text

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15

ACTION IO-11

INFO OCT-01 EUR-12 ISO-00 L-03 CPR-01 /028 W

----- 078340

R 102159Z MAR 76

FM USMISSION USUN NEW YORK

TO SECSTATE WASHDC 6249

INFO AMEMBASSY MOSCOW

AMCONSUL LENINGRAD

UNCLAS USUN 0940

E.O. 11652: N/A

TAGS: EFIN, PFOR, UR

SUBJECT: NEW YORK STATE TAX EXEMPTION FOR SMUN WHITE LIST  
PERSONNEL.

1. WE HAVE RECEIVED OFFICIAL NOTE DATED MARCH 9, 1976  
FROM SMUN REQUESTING USUN TO ARRANGE FOR SALES TAX  
PRIVILEGES FOR SMUN WHITE LIST PERSONNEL UNDER PERTINENT  
ARTICLES OF VIENNA CONVENTION ON DIPLOMATIC RELATIONS.  
INFORMAL TRANSLATION OF NOTE IS AS FOLLOWS:

QUOTE THE PERMANENT MISSION OF THE UNION OF SOVIET SOCIALIST  
REPUBLICS TO THE UNITED NATIONS PRESENTS ITS COMPLIMENTS  
TO THE UNITED STATES MISSION TO THE UNITED NATIONS AND  
HAS THE HONOR TO ADDRESS THE FOLLOWING MATTER:

THE 1961 VIENNA CONVENTION ON DIPLOMATIC RELATIONS (ARTICLE  
37) PROVIDES, THAT ADMINISTRATIVE-TECHNICAL PERSONNEL OF  
THE MISSION AND MEMBERS OF THEIR FAMILIES LIVING WITH THEM  
ARE ENTITLED TO PRIVILEGES AND IMMUNITY IF THEY ARE NOT  
CITIZENS OF THE HOST COUNTRY OR PERMANENT RESIDENTS OF IT,  
UNDER ARTICLES 29-35 OF THIS CONVENTION. AS IS KNOWN,  
ARTICLE 34 OF THE CONVENTION, WITH THE EXCEPTIONS ENUMERATED  
IN PARAGRAPHS A-F, PROVIDES FOR EXEMPTION FROM ALL TAXES,  
DUTIES AND CUSTOMS, PERSONAL OR REAL, NATIONAL, REGIONAL AND  
MUNICIPAL.

IN CONNECTION WITH THE ABOVE STATED AND ALSO CONSIDERING  
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THAT THE USSR AS WELL AS THE US ARE PARTIES TO THE VIENNA

CONVENTION ON DIPLOMATIC RELATIONS, THE USSR MISSION TO THE UN HAS THE HONOR TO REQUEST THE US MISSION TO ARRANGE THROUGH THE APPROPRIATE AUTHORITIES OF NEW YORK STATE FOR THE RECEIPT OF DOCUMENTS CONCERNING FREEDOM FROM TAXES (TAX EXEMPTION CARDS) FOR ADMINISTRATIVE-TECHNICAL PERSONNEL OF THE USSR MISSION TO THE UN. A LIST OF THE ADMINISTRATIVE-TECHNICAL PERSONNEL OF THE MISSION IS ATTACHED. UNQUOTE

2. WE PLAN TO INFORM SOVIETS THAT THERE IS NO BASIS FOR GRANTING TAX EXEMPTION TO WHITE LIST STAFF. IN THIS REGARD, WE INTEND USING STATE'S INSTRUCTION A-132 OF JULY 30, 1971 AND STATE'S A-3857 OF MAY 1, 1973.

3. BEFORE DOING SO, WE WOULD APPRECIATE CONFIRMATION THAT LEGAL SITUATION PERTAINING TO WHITE LIST TAX EXEMPTION IS SAME AS DESCRIBED BY DEPARTMENT IN 1971 AND 1973.

4. FOR MOSCOW AND LENINGRAD - WE ARE SENDING YOU TEXTS OF AIRGRAMS REFERRED TO BY AIR POUCH.  
BENNETT

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 JAN 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** DIPLOMATIC PRIVILEGES, DIPLOMATIC NOTES, SALES TAXES, TAX RELIEF, TRANSLATIONS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 10 MAR 1976  
**Decaption Date:** 01 JAN 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Authority:** n/a  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 JAN 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1976USUNN00940  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Film Number:** D760091-0983  
**From:** USUN NEW YORK  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1976/newtext/t19760373/aaaacmuc.tel  
**Line Count:** 81  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Office:** ACTION IO  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Review Action:** RELEASED, APPROVED  
**Review Authority:** ShawDG  
**Review Comment:** n/a  
**Review Content Flags:**  
**Review Date:** 31 AUG 2004  
**Review Event:**  
**Review Exemptions:** n/a  
**Review History:** RELEASED <31 AUG 2004 by meiwc>; APPROVED <08 DEC 2004 by ShawDG>  
**Review Markings:**

Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
04 MAY 2006

**Review Media Identifier:**  
**Review Referrals:** n/a  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** NEW YORK STATE TAX EXEMPTION FOR SMUN WHITE LIST PERSONNEL.  
**TAGS:** EFIN, PFOR, UR, US, UN  
**To:** STATE  
**Type:** TE  
**Markings:** Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006